

ABSTRAK

**PENGARUH UKURAN PERUSAHAAN, *LEVERAGE*, *GOOD CORPORATE GOVERNANCE* DAN NILAI PERUSAHAAN TERHADAP PRAKTIK PERATAAN LABA
(Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia)**

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Tujuan penelitian ini untuk mengetahui apakah ukuran perusahaan, *leverage*, *Good Corporate Governance* dan nilai perusahaan memiliki pengaruh terhadap praktik perataan laba. Penelitian ini melibatkan 65 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia mulai tahun 2009 sampai dengan tahun 2012.

Penelitian ini menggunakan Indeks Eckel untuk mengklasifikasikan perusahaan yang melakukan atau tidak melakukan praktek perataan laba. Variabel-variabel yang digunakan dalam penelitian ini adalah perataan laba, ukuran perusahaan, nilai perusahaan, *leverage* dan *Good Corporate Governance* yang diukur dengan logaritma total asset, *debt to equity ratio*, kepemilikan manajerial, kepemilikan institusi, komite audit, komisaris independen dan *price to book ratio*.

Hasil uji regresi logistik menunjukkan hanya variabel komisaris independen yang berpengaruh negatif terhadap praktik perataan laba, sedangkan ukuran perusahaan, nilai perusahaan, *leverage*, kepemilikan manajerial, kepemilikan institusi dan komite audit tidak berpengaruh terhadap praktik perataan laba.

Kata kunci: perataan laba, ukuran perusahaan, *leverage*, nilai perusahaan, *Good Corporate Governance*, kepemilikan manajerial, kepemilikan institusi, komite audit, komisaris independen.

ABSTRACT

THE INFLUENCE OF THE COMPANY'S SIZE, LEVERAGE, GOOD CORPORATE GOVERNANCE AND COMPANY'S VALUE TOWARDS INCOME SMOOTHING.

(Empirical Study of the Manufacturing Company that is listed in the Indonesian Stock Exchange)

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The aim of the study is to analyze the relation between company's size, leverage, Good Corporate Governance and company's value to income smoothing practice. Sample of this study was 65 manufacturing companies listed in the Indonesian Stock Exchange in the year 2009-2012.

This study used Eckel Index to classify companies conducting income smoothing practices and companies that do not. Variables company's size, leverage, GCG and company's value were measured by logarithmic assets total, debt to equity ratio, manager's ownership, institution's ownership, audit committee, independent commissioner and price to book value. Data was analyzed by logistic regression test.

The result showed that only the independent commissioner variable had negative influenced to the income smoothing practice, where as size, company's value, leverage, manager's ownership, institution's ownership and audit committee were not influenced to the income smoothing practice.

Keywords: income smoothing, company's size, leverage, company's value, Good Corporate Governance, manager's ownership, institution's ownership, audit committee, independent commissioner.